

Department of Education of the City of New York
 Summary of Comprehensive Fiscal Analysis
 Personal Services & OTPS
 (\$ thousands)

Unit of Appropriation	Dept. of Ed City Budget as of 1/1/08	October and Jan. Fin. Plan Adj.	Budget Mods	Anticipated Revenue Adjust.	Adjusted Budget	Expenditures Forecasted	Journal Entries	Total Adjusted Expenditures	Projected Surplus/ (Deficit)	U/A
						E X P E N S E S				
401 General Ed Instruction & School Leadership - PS	5,613,337.5	(83,809.1)	(23,019.2)	(38,197.4)	5,468,311.8	5,302,954.5	(649.0)	5,302,305.5	166,006.3	401
402 General Ed Instruction & School Leadership - OTPS	600,636.2	23,640.1	(250.0)	(5,984.0)	618,042.4	569,340.7	-	569,340.7	48,701.7	402
403 Special Ed Instruction & School Leadership - PS	1,106,785.7	24,549.7	(4,341.6)	(2,141.0)	1,124,852.7	1,218,186.6	-	1,218,186.6	(93,333.8)	403
404 Special Ed Instruction & School Leadership - OTPS	4,839.3	-	-	-	4,839.3	3,284.8	-	3,284.8	1,554.5	404
415 School Support Organization - PS	209,026.5	(630.3)	369.7	(1,173.8)	207,592.1	205,223.6	(184.9)	205,038.7	2,553.4	415
416 School Support Organization - OTPS	10,447.1	7,500.0	0.0	-	17,947.1	17,790.1	-	17,790.1	156.9	416
421 Citywide Special Ed Instruction & School Leadership - PS	654,603.7	25,008.9	(1,969.0)	(5,061.6)	672,581.9	682,398.3	(3,077.3)	679,321.0	(6,739.1)	421
422 Citywide Special Ed Instruction & School Leadership - OTPS	24,615.1	-	-	-	24,615.1	18,711.3	-	18,711.3	5,903.8	422
423 Special Ed Instructional Support - PS	222,818.7	-	(491.8)	(875.4)	221,451.4	204,465.4	34.6	204,500.0	16,951.4	423
424 Special Ed Instructional Support - OTPS	125,448.2	20,000.0	-	-	145,448.2	153,600.0	-	153,600.0	(8,151.8)	424
435 School Facilities - PS	396,170.8	(269.9)	(141.0)	2,059.5	397,819.5	394,692.0	(1,739.0)	392,953.1	4,866.4	435
436 School Facilities - OTPS	152,176.7	(1,000.0)	-	-	151,176.7	155,544.3	-	155,544.3	(4,367.6)	436
438 Pupil Transportation - OTPS	1,033,910.6	(6,747.1)	(1,022.7)	(14,753.3)	1,011,387.5	1,008,000.1	-	1,008,000.1	3,387.4	438
439 School Food Services - PS	188,484.9	5.3	(166.0)	2,269.5	190,593.8	192,006.6	-	192,006.6	(1,412.9)	439
440 School Food Services - OTPS	175,628.3	-	-	3,492.6	179,120.9	196,400.0	-	196,400.0	(17,279.1)	440
442 School Safety - OTPS	192,751.7	11,317.2	-	-	204,068.9	204,068.9	-	204,068.9	0.0	442
444 Energy & Leases - OTPS	386,146.9	19,560.0	-	-	405,706.9	400,606.9	-	400,606.9	5,100.0	444
453 Central Administration - PS	165,953.7	(2,129.8)	710.7	(226.6)	164,308.0	175,278.4	(787.0)	174,491.5	(10,183.5)	453
454 Central Administration - OTPS	239,035.8	(13,727.3)	70.0	-	225,378.4	204,883.1	0.0	204,883.1	20,495.4	454
461 Fringe Benefits - PS	2,129,637.6	(6,917.8)	30,251.0	(4,223.0)	2,148,747.9	2,283,375.1	(491.8)	2,282,883.3	(134,135.4)	461
470 Special Education Pre-K Contract Payments - OTPS	621,490.5	-	-	-	621,490.5	627,840.7	-	627,840.7	(6,350.2)	470
472 Charter/Contract/Foster Care Payments - OTPS	595,344.7	-	-	-	595,344.7	603,830.4	-	603,830.4	(8,485.7)	472
474 Non-Public School and FIT Payments - OTPS	64,867.1	(973.0)	-	-	63,894.1	62,729.6	-	62,729.6	1,164.5	474
491 Collective Bargaining	19,977.8	7,980.4	-	-	27,958.2	27,958.2	-	27,958.2	0.0	491
TOTAL Tax-levy Funding PS & OTPS	\$14,934,135.0	\$23,357.3	\$0.0	(\$64,814.3)	\$14,892,678.0	\$14,913,169.6	(\$6,894.3)	\$14,906,275.3	(\$13,597.3)	Total
481 Categorical Programs - PS	1,373,574.8	(79,015.9)	-	(2,037.5)	1,292,521.3	1,224,714.5	6,720.9	1,231,435.4	61,085.9	481
482 Categorical Programs - OTPS	680,708.5	(57,236.8)	-	9,641.5	633,113.1	688,505.7	173.4	688,679.1	(55,566.0)	482
Subtotal Reimbursable Programs	\$2,054,283.3	(\$136,252.8)	\$0.0	\$7,603.9	\$1,925,634.4	\$1,913,220.2	\$6,894.3	\$1,920,114.5	\$5,519.9	Reim.
Grand Total	\$16,988,418.3	(\$112,895.5)	\$0.0	(\$57,210.4)	\$16,818,312.4	\$16,826,389.8	\$0.0	\$16,826,389.8	(\$8,077.4)	Grand Total

Summary

Personal Services	\$12,080,371.6	(\$115,228.6)	\$1,202.7	(\$49,607.2)	\$11,916,738.6	\$11,911,253.2	(173.4)	\$11,911,079.8	\$5,658.7	PS
OTPS	\$4,908,046.7	\$2,333.0	(\$1,202.7)	(\$7,603.2)	\$4,901,573.8	\$4,915,136.6	173.4	\$4,915,310.0	(\$13,736.2)	OTPS
Grand Total	\$16,988,418.3	(\$112,895.5)	\$0.0	(\$57,210.4)	\$16,818,312.4	\$16,826,389.8	(\$0.0)	\$16,826,389.8	(\$8,077.4)	Grand Total

Notes:

1. Expenditure Projections include January PEGs.
2. Surplus Roll of \$40 million included in base.
3. Includes anticipated CSA & UFT CB adjustments.
4. Assumes that rolled over encumbrances will be journalized back to the prior year.
5. Disallowances totaling \$20 million have been added to OTPS w/as.